

AMENDMENTS TO THE SPECIFICATION:

On page 10 of the specification, insert the following Brief Description of the Drawings section after line 11 and before line 12:

BRIEF DESCRIPTION OF THE DRAWINGS

FIGS. 1A and 1B shows the page hierarchy for a module in an embodiment of the present invention.

FIG. 2 shows a first substantive page that briefly describes the purpose of the module in an embodiment of the present invention.

FIG. 3 shows another informational page, explaining to the user the manner in which the module operates in an embodiment of the present invention.

FIGS. 4-7 show pages of the module that request user data input in an embodiment of the present invention.

FIGS. 8A, 8B and 8C show the preliminary recommendations presented to the user in an embodiment of the present invention.

FIGS. 9A and 9B show the page hierarchy of the business combination submodule section of the module in an embodiment of the present invention.

FIG. 10 shows an explanation of the point at issue in the business combination submodule in an embodiment of the present invention.

FIG. 11 shows a page which describes the methods required for the business combination submodule section in an embodiment of the present invention.

FIGS. 12-14 show pages of the business combination submodule that requests user data input in an embodiment of the present invention.

FIG. 15 shows proforma financial statements in an embodiment of the present invention.

FIG. 16 shows a page revealing an alternative option in an embodiment of the present invention.

FIG. 17 shows proforma financial statements using the alternative option in an embodiment of the present invention.

FIG. 18 shows a page devoted to defining several terms used in the module in an embodiment of the present invention.

FIG. 19 shows a comparison of the two methods used in the business combination submodule in an embodiment of the present invention.

FIG. 20 shows an outline of appendices to this module in an embodiment of the present invention.

On page 11 of the specification, replace the paragraph beginning on line 1 and ending on line 13 with the following paragraph:

Figures 1A and 1B show the page hierarchy for the module. In a sense, the page hierarchy is a table of contents; however, it changes dynamically in the manner shown below as the system processes input information. The first substantive page for the user is the "Background and Relevance Check" page, shown in **Figure 2**. That page briefly describes the purpose of the module, identifies operators for which the module is intended, and alerts the user that there are certain other modules that the user should have completed prior to undertaking this module (the merger and acquisition module, the target identification module, the due diligence module and the valuation module in this case). In this particular example, these other modules are merely recommended; alternatively, this module could incorporate these other modules as submodules or otherwise require their completion as a precondition to proceeding in this module. The user advances to the next page in the module by clicking on the "Proceed to next page" ~~phase~~phrase **22**.

On page 11 of the specification, replace the paragraph beginning on line 14 and ending on line 20 with the following paragraph:

The next page, shown in **Figure 3**, is another informational page, explaining to the ~~use~~user the manner in which the module operates. There are two main phases to the operation of this module. First, a series of questions are posed in order to generate input data. This data are processed in the manner described below to produce a preliminary recommendation of potential deal structures. That preliminary recommendation then is refined and the potential deal structures are narrowed by posing a series of additional questions through other sections or submodules of the module.

On page 12 of the specification, replace the paragraph beginning on line 17 and ending on page 13 on line 9 with the following paragraph:

The table 31 also elicits from the user information about the certainty of his answers to the questions, on a scale from 1 - 5 in this example. This "certainty" information is used by the system in a variety of ways. In some determinations, the degree of certainty directly affects the determination, as is the case when a relatively high degree of certainty is necessary before undertaking a particular kind of transaction or assuming a particular kind of risk. The certainty information is also used in expressing the likelihood that a given recommendation is the correct one; the certainty of the output is thus dependent upon the certainty of the input. This simple syllogism becomes much more complicated when one recognizes that the weight given to the input variables varies with a different output recommendation. A relatively low degree of certainty in a given data element may therefore result in a relatively low degree of certainty in the output recommendation for one output recommendation but not for another. The certainty information

is dealt with according to logical precepts. For example, input data x may be highly certain and output data y may be highly uncertain. If calculated data element $z = x$ or y , then the certainty of z is highly certain. But if $z = x \cdot y$, then the ~~certainly~~ certainty of z would be highly uncertain.

On page 13 of the specification, replace the paragraph beginning on line 10 and ending on page 14 on line 6 with the following paragraph:

Similar to ~~certainly~~ certainty information is importance information. A user may consider a particular outcome or recommendation to have a particular degree of importance, or the system itself may be programmed to assign to a particular outcome or recommendation a particular degree of importance. For example, certain tax or accounting treatment for a transaction may be considered important under some circumstances. Notably, such treatment may not be considered important under other circumstances, and the system can be programmed to distinguish between such circumstances. The outcome or recommendation that is assigned a particular degree of importance, like other outcomes or recommendations, is based directly or indirectly on input data, and is presented in a set of one or more display screens. The input data upon which a recommendation with an assigned degree of importance is based is also assigned degrees of importance. The degree of importance assigned to such input data is based on (1) the degree of importance assigned to the recommendation that it helps to determine, and (2) the criticality of such item of input data in making that determination. Some items of input data, for example, will have relatively low degrees of importance even though they are related to recommendations of relatively high degrees of importance, because they play only a small role in determining those recommendations of high degrees of importance, and conversely. The assigned or determined degrees of

importance of input data can be used to identify screens for display to the user in presenting the recommendations and ways to change the recommendations.

On page 14 of the specification, replace the paragraph beginning on line 19 and ending on page 15 on line 3 with the following paragraph:

The relationship between the page in **Figure 5** and the page in **Figure 4** is one of precondition. That is, the information sought in **Figure 4** must be entered before the information sought in **Figure 5** can be entered. The system logic thus will not advance the user from the page of **Figure 4** to the page of **Figure 5** until the page of **Figure 4** information is indeed entered. If the user seeks to advance from the page of **Figure 4** to the page of **Figure 5** by clicking on the "Proceed to next page" phrase ~~46~~34 of the page of **Figure 4** without that information being entered, the system will alert the user to the error and prompt him to correct it.

On page 15 of the specification, replace the paragraph beginning on line 4 and ending on line 10 with the following paragraph:

The next page is shown on Figure 6. This page bears the heading **50** "Consideration: Planned Payment," a paragraph **52** with the heading **54** "Background" and the paragraph **56** with the heading **53** "Consideration Assessment Tool." It also includes a paragraph **58** that takes the form of a table for the user to enter input data dividing the purchase price into categories of consideration. The price may include, for example, the payment of cash, the assumption of debt, the transfer of equity, and so on. The user proceeds to the next page by clicking on the "Proceed to next page" phrase ~~52~~**59**.

On page 15 of the specification, replace the paragraph beginning on the line numbered 11 and ending on the line numbered 16 with the following paragraph:

The next page, shown in **Figure 7**, bears the name **54** "Measuring Success" and includes table ~~56~~55 entitled "Success Measurement Assessment Tool." This table elicits input data about the metrics that the user will use to measure whether the proposed acquisition shall have been successful, and the certainty of the answers. These pages complete the information presented to the user and solicit the necessary information for the system to make preliminary recommendations.

On page 16 of the specification, replace the paragraph beginning on line 6 and ending on line 15 with the following paragraph:

The preliminary recommendations are presented on the next page, shown in **Figures 8A, 8B and 8C**. It can be seen that the system has preliminarily recommended ten alternative arrangements for the proposed transaction, listed in a table **62** under the column **64** "Deal Structure." The text under the next column **65** briefly describes each alternative—~~under the last column 66~~. Note the ~~applicability~~Applicability 66 of each alternative may be a numerical ranking of the recommendations, a presentation of special issues for consideration, or other information. The user at this point in the process now has a general sense of some of the factors that dictate a structure for his transaction and a description of several alternative structures for his transaction. The next step is to refine the analysis.

On page 17 of the specification, replace the paragraph beginning on line 15 and ending on line 19 with the following paragraph:

The business combination submodule section of the module begins with the page hierarchy shown in ~~Figure 9~~**Figures 9A and 9B**, followed by the "Business Combination Accounting" page shown in **Figure 10**. This page begins with a paragraph **66** having a short explanation of the point at issue and then two further

paragraphs 68 and 70 outlining some of the accounting ~~implication~~ implications to the two approaches.

On page 20 of the specification, replace the paragraph beginning on line 9 and ending on line 13 with the following paragraph:

If the system determination is that pooling is available, then clicking on the "Proceed to next page" phrase 108 will access the page shown in Fig. 14. The user can then assess the impact of the proposed acquisition or the company financial statements under a pooling accounting system, ~~by inputting the answers to the questions presented on table 110.~~

On page 23 of the specification, insert the following title at the top of the page above the current line 1:

CLAIMS

On page 23 of the specification, insert the following sentence just below the new title entered above, and before the current line 1:

What is claimed is: